IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 19TH OCTOBER 2007 / 27TH ASWINA 1929

WP(C).No. 31123 of 2007(E)

PETITIONER:

M/S ALEX RESORTS AND HOTELS PVT LTD.,
KUMARAKOM, KOTTAYAM, REP. BY
MANAGING DIRECTOR, MR.SHAJI ALEX,
AGED 51, S/O.M.M.ALEXANDER.

BY ADV. SRI.VARGHESE C.KURIAKOSE
SRI.PRAVEEN K. JOY
SRI.E.M.MURUGAN

RESPONDENTS:
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1. **STATE OF KERALA REP. BY SECRETARY, DEPARTMENT OF COMMERCIAL TAXES, STATE OF KERALA, TRIVANDRUM.**

2. **THE DEPUTY COMMISSIONER (APPEALS), OFFICE OF THE DEPUTY COMMISSIONER, (APPEALS), COMMERCIAL TAXES, QUILON.**

3. **THE INTELLIGENCE OFFICER (INVESTIGATION BRANCH), OFFICE OF THE INSPECTING ASST.COMMISSIONER (INTELLIGENCE), COMMERCIAL TAXES, KOTTAYAM.**

4. **THE TAHSILDAR, REVENUE RECOVERY KOTTAYM.**

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
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W.P.(C) NO. 31123 OF 2007 E
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Dated this the 19th day of October, 2007

J U D G M E N T

Against levy of penalty in terms of the Kerala Luxury Tax Act vide Ext.P1 order, petitioner filed Ext.P2 appeal and Ext.P3 stay petition before the 2nd respondent. It is submitted that during its pendency, revenue recovery proceedings has been initiated in terms of Ext.P5.

2. In view of the pendency of appeal and stay petition , it is necessary to pass orders atleast on Ext.P3 stay petition before recovery is attempted.

3. Accordingly, I dispose of this writ petition directing the 2nd respondent to consider and pass orders on Ext.P3 stay petition filed by the petitioner against Ext.P1 order of penalty, as expeditiously as possible, at any rate within a period of three weeks from the date of receipt of a copy of this judgment.

4. In the meanwhile, further proceedings pursuant to Ext.P5 shall be kept in abeyance for a period of four weeks.

Petitioner shall produce a copy of this judgment before the 2nd respondent for compliance.

ANTONY DOMINIC, JUDGE.

Rp